

INTERNAL REVENUE SERVICE

Number: **INFO 2003-0214**

Release Date: 9/30/2003

[REDACTED]

[REDACTED]

[REDACTED]

CC:PSI:1-GENIN-138353-03

Aug 28 2003

UILC 1362.00-00

Dear [REDACTED]:

We are responding to your correspondence requesting late S corporation relief in order to establish January 1, 2002, as the effective taxable year for your S corporation election. Your account has been updated to reflect the requested effective date. If, within the next 60 days, you fail to receive a confirmation letter from the Ogden Service Center acknowledging the new acceptance date, please contact our office at the telephone number provided in this letter.

We would like to introduce you to two free CD-ROMs developed by the IRS to help educate small business owners: (1) *Introduction to Federal Taxes for Small Business/Self-Employed*; and (2) *A Virtual Small Business Workshop*. These items can be ordered by calling 1-800-829-3676. The website www.irs.gov/smallbiz is also dedicated to providing information to small business taxpayers.

Please keep this letter with your tax records and feel free to provide a copy of it to your authorized representative. We hope that the above information proves helpful.

Sincerely yours,

/s/ Dianna K. Miosi

DIANNA K. MIOSI
Chief, Branch 1
Associate Chief Counsel
(Passthroughs and Special Industries)